

**CODING APPARATUS AND METHOD THEREOF FOR DETECTING AUDIO
SIGNAL TRANSIENT**

Appl. No. : 10/708,576 Confirmation No. 2575
Applicant : Chien-Hua Hsu
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TC/A.U. : 2626
Examiner : LEE, GINA W
Docket No. : MTKP0045USA
Customer No. : 27765

Commissioner for Patents
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INTRODUCTORY COMMENTS

In response to the Office action of April 1st, 2008, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

10 **Remarks** begin on page 9 of this paper.